

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

----- X Chapter 11 Case No.
In re :
 : **08-13555 (JMP)**
LEHMAN BROTHERS HOLDINGS INC., et :
al. :
 : **(Jointly Administered)**
 :
Debtors. :
----- X

LBH OMN158 10-13-2010 (MERGE2,TXNUM2) 4000003913 MAIL ID *** 0035611714 *** BSIUSE: 251

**NOTICE OF HEARING ON DEBTORS'
FIFTY-EIGHTH OMNIBUS OBJECTION
TO CLAIMS (NO SUPPORTING DOCUMENTATION CLAIMS)**

CLAIM TO BE DISALLOWED & EXPUNGED	
Creditor Name and Address: TELLING, DR. FRED W 2068 COUNTRY CLUB DRIVE PORT ORANGE, FL 32128	Claim Number: 3962
	Date Filed: 4/27/2009
	Debtor: 08-13555
	Classification and Amount: UNSECURED: \$989,273.00

My name is Frederick W. Telling and the basis for the amount of my claim regards securities and debt obligations of the Debtor which I own shown on the attachments to this response. The attached excerpts from Lehman Brothers' statements showing my ownership of the securities and other debt obligations which are attached have been in my possession ever since I filed the Proof of Claim and I don't understand why they seem not to be attached to the Proof of Claim on file. I was away on extended travel when I received the Notice of Hearing and as soon as I opened the envelope attempted to call Erik Encarnacion, Esq. on November 25, 2010 when I was advised that he was no longer with the firm of Weil Gotshal & Manges. After that, on November 29, 2010, I called Weil Gotshal & Manges again and was directed to Erin Eckols, Esq. who was kind enough to extend my time to respond to December 10, 2010 and reschedule a hearing to December 22, 2010. As I have already stated, I am attaching the documentation or other evidence of claim which I thought had previously been attached together with a summary which I have prepared for your convenience. My address for writing any reply to my response is the same as the one in my Proof of Claim, namely, 2068 Country Club Drive, Port Orange, FL 32128. I possess the ultimate authority to reconcile, settle, or otherwise resolve the claim on my behalf. My address is 2068 Country Club Drive, Port Orange, FL 32128 and my telephone number is (201) 661-3608.

Dated: December 1, 2010

/s/ Frederick W. Telling
Frederick W. Telling

Fred Telling

BOUGHT	ACCOUNT NUMBER	PURCHASE DATE	PRICE	TOTAL
350 Lehman Brothers Holding, Inc. Currency Basket Due 7/31/2010	831-06799 p. 6 of 10	7/31/07	\$1,000	\$300,003.85
780 Lehman Brothers Holding, Inc. call Warrants on Millennium Fund Due 8/3/2012	831-44691 p. 6 of 16	5/1/08	\$252.26	\$196,760.15
150 Lehman Brothers Holding, Inc. Medium Term Notes Due 5/23/2022 @ 10.75%	831-44691 p. 8 of 16	5/23/07	\$1,000	\$142,505.15
350 Lehman Brothers Holding, Inc. XLF Buffered Return Note Due 2/22/2010	831-44691 p. 9 of 16	2/20/08	\$1,000	\$350,005.15

B 10 (Official Form 10) (12/07)

UNITED STATES BANKRUPTCY COURT		PROOF OF CLAIM
Name of Debtor: Lehman Brothers Holdings Inc.		Case Number:
NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A request for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.		
Name of Creditor (the person or other entity to whom the debtor owes money or property): Dr. Fred Telling (FREDERICK W TELLING)		<input type="checkbox"/> Check this box to indicate that this claim amends a previously filed claim.
Name and address where notices should be sent: 2068 Country Club Drive Port Orange, FL 32128		Court Claim Number: _____ (If known)
Telephone number: 201-661-3608 (cell)		Filed on: _____
Name and address where payment should be sent (if different from above):		<input type="checkbox"/> Check this box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars.
Telephone number:		<input type="checkbox"/> Check this box if you are the debtor or trustee in this case.
1. Amount of Claim as of Date Case Filed: \$ 989,273		5. Amount of Claim Entitled to Priority under 11 U.S.C. § 507(a). If any portion of your claim falls in one of the following categories, check the box and state the amount.
If all or part of your claim is secured, complete item 4 below; however, if all of your claim is unsecured, do not complete item 4.		Specify the priority of the claim.
If all or part of your claim is entitled to priority, complete item 5.		<input type="checkbox"/> Domestic support obligations under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B).
<input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of claim. Attach itemized statement of interest or charges.		<input type="checkbox"/> Wages, salaries, or commissions (up to \$10,950*) earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507 (a)(4).
2. Basis for Claim: _____ (See instruction #2 on reverse side.)		<input type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. § 507 (a)(5).
3. Last four digits of any number by which creditor identifies debtor: _____		<input type="checkbox"/> Up to \$2,425* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. § 507 (a)(7).
3a. Debtor may have scheduled account as: _____ (See instruction #3a on reverse side.)		<input type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. § 507 (a)(8).
4. Secured Claim (See instruction #4 on reverse side.) Check the appropriate box if your claim is secured by a lien on property or a right of setoff and provide the requested information.		<input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. § 507 (a)().
Nature of property or right of setoff: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other		Amount entitled to priority: \$ _____
Describe:		
Value of Property: \$ _____ Annual Interest Rate: %		
Amount of arrearage and other charges as of time case filed included in secured claim.		
If any: \$ _____ Basis for perfection: _____		
Amount of Secured Claim: \$ _____ Amount Unsecured: \$ _____		
6. Credits: The amount of all payments on this claim has been credited for the purpose of making this proof of claim.		
7. Documents: Attach redacted copies of orders, invoices, itemized statements of You may also attach a summary. Attach a security interest. You may also attach		Filed: USBC - Southern District of New York Lehman Brothers Holdings Inc., EtAl. 08-13555 (JMP) 0000603862
DO NOT SEND ORIGINAL DOCUMENTS FOR SCANNING.		notes, purchase ity agreements. ion of
If the documents are not available, please explain:		D AFTER
Date: 1/14/09		
Signature: The person filing this claim must sign it. Sign and print name and title, if any, of the creditor or other person authorized to file this claim and state address and telephone number if different from the notice address above. Attach copy of power of attorney, if any.		
Frederick W Telling		

Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571.

FOR COURT USE ONLY

FILED / RECEIVED

APR 27 2009

EPIC BANKRUPTCY SOLUTIONS, LLC

B 10 (Official Form 10) (12/07) - Cont.

INSTRUCTIONS FOR PROOF OF CLAIM FORM

The instructions and definitions below are general explanations of the law. In certain circumstances, such as bankruptcy cases not filed voluntarily by the debtor, there may be exceptions to these general rules.

Items to be completed in Proof of Claim form

Court, Name of Debtor, and Case Number:

Fill in the federal judicial district where the bankruptcy case was filed (for example, Central District of California), the bankruptcy debtor's name, and the bankruptcy case number. If the creditor received a notice of the case from the bankruptcy court, all of this information is located at the top of the notice.

Creditor's Name and Address:

Fill in the name of the person or entity asserting a claim and the name and address of the person who should receive notices issued during the bankruptcy case. A separate space is provided for the payment address if it differs from the notice address. The creditor has a continuing obligation to keep the court informed of its current address. See Federal Rule of Bankruptcy Procedure (FRBP) 2002(g).

1. Amount of Claim as of Date Case Filed:

State the total amount owed to the creditor on the date of the Bankruptcy filing. Follow the instructions concerning whether to complete items 4 and 5. Check the box if interest or other charges are included in the claim.

2. Basis for Claim:

State the type of debt or how it was incurred. Examples include goods sold, money loaned, services performed, personal injury/wrongful death, car loan, mortgage note, and credit card.

3. Last Four Digits of Any Number by Which Creditor Identifies Debtor:

State only the last four digits of the debtor's account or other number used by the creditor to identify the debtor.

3a. Debtor May Have Scheduled Account As:

Use this space to report a change in the creditor's name, a transferred claim, or any other information that clarifies a difference between this proof of claim and the claim as scheduled by the debtor.

4. Secured Claim:

Check the appropriate box and provide the requested information if the claim is fully or partially secured. Skip this section if the claim is entirely unsecured. (See DEFINITIONS, below.) State the type and the value of property that secures the claim, attach copies of lien

documentation, and state annual interest rate and the amount past due on the claim as of the date of the bankruptcy filing.

5. Amount of Claim Entitled to Priority Under 11 U.S.C. §507(a).

If any portion of your claim falls in one or more of the listed categories, check the appropriate box(es) and state the amount entitled to priority. (See DEFINITIONS, below.) A claim may be partly priority and partly non-priority. For example, in some of the categories, the law limits the amount entitled to priority.

6. Credits:

An authorized signature on this proof of claim serves as an acknowledgment that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.

7. Documents:

Attach to this proof of claim form redacted copies documenting the existence of the debt and of any lien securing the debt. You may also attach a summary. You must also attach copies of documents that evidence perfection of any security interest. You may also attach a summary. FRBP 3001(c) and (d). Do not send original documents, as attachments may be destroyed after scanning.

Date and Signature:

The person filing this proof of claim must sign and date it. FRBP 9011. If the claim is filed electronically, FRBP 5005(a)(2), authorizes courts to establish local rules specifying what constitutes a signature. Print the name and title, if any, of the creditor or other person authorized to file this claim. State the filer's address and telephone number if it differs from the address given on the top of the form for purposes of receiving notices. Attach a complete copy of any power of attorney. Criminal penalties apply for making a false statement on a proof of claim.

DEFINITIONS

Debtor

A debtor is the person, corporation, or other entity that has filed a bankruptcy case.

Creditor

A creditor is the person, corporation, or other entity owed a debt by the debtor on the date of the bankruptcy filing.

Claim

A claim is the creditor's right to receive payment on a debt that was owed by the debtor on the date of the bankruptcy filing. See 11 U.S.C. §101 (5). A claim may be secured or unsecured.

Proof of Claim

A proof of claim is a form used by the creditor to indicate the amount of the debt owed by the debtor on the date of the bankruptcy filing. The creditor must file the form with the clerk of the same bankruptcy court in which the bankruptcy case was filed.

Secured Claim Under 11 U.S.C. §506(a)

A secured claim is one backed by a lien on property of the debtor. The claim is secured so long as the creditor has the right to be paid from the property prior to other creditors. The amount of the secured claim cannot exceed the value of the property. Any amount owed to the creditor in excess of the value of the property is an unsecured claim. Examples of liens on property include a mortgage on real estate or a security interest in a car.

A lien may be voluntarily granted by a debtor or may be obtained through a court proceeding. In some states, a court judgment is a lien. A claim also may be secured if the creditor owes the debtor money (has a right to setoff).

Unsecured Claim

An unsecured claim is one that does not meet the requirements of a secured claim. A claim may be partly unsecured if the amount of the claim exceeds the value of the property on which the creditor has a lien.

Claim Entitled to Priority Under 11 U.S.C. §507(a)

Priority claims are certain categories of unsecured claims that are paid from the available money or property in a bankruptcy case before other unsecured claims.

Redacted

A document has been redacted when the person filing it has masked, edited out, or otherwise deleted, certain information. A creditor should redact and use only the last four digits of any social-security, individual's tax-identification, or financial-account number, all but the initials of a minor's name and only the year of any person's date of birth.

Evidence of Perfection

Evidence of perfection may include a mortgage, lien, certificate of title, financing statement, or other document showing that the lien has been filed or recorded.

INFORMATION

Acknowledgment of Filing of Claim

To receive acknowledgment of your filing, you may either enclose a stamped self-addressed envelope and a copy of this proof of claim or you may access the court's PACER system (www.pacer.nps.uscourts.gov) for a small fee to view your filed proof of claim.

Offers to Purchase a Claim

Certain entities are in the business of purchasing claims for an amount less than the face value of the claims. One or more of these entities may contact the creditor and offer to purchase the claim. Some of the written communications from these entities may easily be confused with official court documentation or communications from the debtor. These entities do not represent the bankruptcy court or the debtor. The creditor has no obligation to sell its claim. However, if the creditor decides to sell its claim, any transfer of such claim is subject to FRBP 3001(e), any applicable provisions of the Bankruptcy Code (11 U.S.C. §101 et seq.), and any applicable orders of the bankruptcy court.

LEHMAN BROTHERS

Premier client IRA account
831-06799

**** FREDERICK W TELLING**
August 1 - August 31, 2008

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Your Investment representative:
SCOTT STACKMAN
LEHMAN BROTHERS INC.
399 PARK AVENUE
6TH FLOOR
NEW YORK NY 10022
TEL: 800-392-5000

Copies of this statement have been sent to:
ED GRAHAM
831-06799

Portfolio summary		Valuation summary: USD	
3	Account value		
	Change in account value	Last period account value	
	Contribution summary	345,903.75	
	Distribution summary	This period account value	
4	Tax spotlight	333,398.71	
	Bulletin board		
5	Fixed income summary		
6	Holdings		
8	Activity		
9	Cash investment summary		
10	Tax lots		

All transaction dates appearing on this statement are settlement dates, unless otherwise labeled.

***** FREDERICK W TELLING**
IRA CUSTODIAN
2068 COUNTRY CLUB DRIVE
SPRUCE CREEK FLY-IN
DAYTONA BEACH FL 32128-6852

Bulletin board (continued on pg.4)

Lehman Brothers is committed to complying with various customer identification and verification obligations. We may ask you to provide documentation or additional information, as necessary, to enable Lehman Brothers to comply with these requirements. We may also screen your name against various databases to verify your identity. This verification applies to both new accounts and when changes are made to existing accounts. Please be assured that this information and documentation will be treated with the highest regard to your personal privacy.

Business Continuity at Lehman Brothers: For a summary of how Lehman Brothers would respond to a significant business disruption, please go to www.lehman.com/bcp.htm.

Additional information about your investment representative or your representative's brokerage firm may be available by accessing FINRA's BrokerCheck program. Please visit www.nasdbrokercheck.com or call 1-800-289-9999 for more information.

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Visit www.lehman.com for details. If you currently do not have online access, please contact your Investment Representative.

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LEHMAN BROTHERS

Premier client IRA account
 831-06799

*** FREDERICK W TELLING
 August 1 - August 31, 2008

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HOLDINGS

In instances where prices of securities are not readily available, securities have no values, securities have not been actively traded or where other factors prevent the pricing of securities, *** appears in the market price column, the market value for the security is not computed and the total equity in your account does not reflect the long or short market value (if any) of those securities. Please also note that totals may differ from the sum on individual components due to rounding. Unrealized gain/loss total reflects all positions for which a cost basis is available. Please review the Tax Lot section for details regarding cost basis.

Fixed income

Yield information is provided for informational purposes only. Lehman Brothers makes reasonable efforts to ensure its accuracy but should not be held responsible for errors or omissions.

Convertibles	Par	Unit cost		Total cost		Market price	Market value		Unrealized gain/loss	Yield-to-maturity(%)	Comment
		Adj.	Adj.	Adj.	Adj.		value	interest			
***LEHMAN BROS HOLDINGS INC	300.000										
EQUITIES & CCYS BSKT PRINC PRO		100.001		300.003.85		83.06	\$ 249,180.00		N/A		In cash account Moody's A2 S&P A
DUE 7/31/2010											
DUE 31 JUL 2010											
ISIN: US524908K254											
DATED DATE 31 JUL 2007											
Total Fixed Income							Market value (USD)				
							Accrued Int. (USD)				
							\$ 249,180.00				
							\$ 0.00				
							\$ 249,180.00				

LEHMAN BROTHERS

Premier client account
831-44691

FREDERICK W TELLING
August 1 - August 31, 2008

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Your investment representative:	
SCOTT STACKMAN LEHMAN BROTHERS INC. 399 PARK AVENUE 6TH FLOOR NEW YORK NY 10022 TEL. 800-392-5000	
Copies of this statement have been sent to:	
ED GRAHAM 831-44691	
Portfolio summary	
3	Account asset allocation
4	Change in account value
5	Tax spotlight
6	Bulletin board
7	Anticipated income
8	Fixed income summary
9	Projected bond cash flows
10	Holdings
11	Activity
12	Cash investment summary
13	Tax lots
Valuation summary: USD	
Last period account value	
7,045,522.90	
This period account value	
6,945,444.19	
All transaction dates appearing on this statement are settlement dates, unless otherwise labeled.	

FREDERICK W TELLING
2068 COUNTRY CLUB DRIVE
SPRUCE CREEK FLY-IN
DAYTONA BEACH FL 32128-6852

Bulletin board *(continued on pg. 4)*

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Business Continuity at Lehman Brothers: For a summary of how Lehman Brothers would respond to a significant business disruption, please go to www.lehman.com/bcnp.htm.

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Sign up for electronic delivery of account statements and trade confirmations and we will plant a tree on your behalf. Visit www.lehmanlive.com for details. If you currently do not have online access, please contact your Investment Representative.

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CS-00000000-N

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^{***} In instances where prices of securities are not readily available, securities have no values, securities have not been actively traded or where other factors prevent the pricing of securities, *** appears in the market price column, the market value for the security is not computed and the total equity in your account does not reflect the long or short market value (if any) of those securities. Please also note that totals may differ from the sum on individual components due to rounding.

Unrealized gains/losses total reflects all positions for which a cost basis is available. Please review the Tax lot section for details regarding cost basis.

Your statement contains research ratings for companies covered by Lehman Brothers Equity Research. The ratings reflect both the Lehman Brothers rating and, where applicable, the ratings of an independent, third party research provider. You may obtain a copy of any independent research report, at no cost to you, where such research is available. Clients may access Lehman Brothers or independent research at www.lehmanlive.com or by calling 1-800-2-LEHMAN. A complete description of Lehman Brothers and independent research providers and ratings may be found on Page 2 of your statement.

Comment	In cash account
Indicative bid, as of 8/1/08.	

Initial Subscription Date: 01 Apr 2007
Units: 4.261³
NAV: 111³

Pending Cash ⁶ Notes

LEHMAN BROTHERS

Premier client account
831-44691

FREDERICK W TELLING
August 1 - August 31, 2008

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Fixed income

Yield information is provided for informational purposes only. Lehman Brothers makes reasonable efforts to ensure its accuracy but should not be held responsible for errors or omissions.

Corporate bonds

	Par	Unit cost	Adj. unit cost	Total cost	Adj. total cost	Market price	Market value	Accrued interest	Unrealized gain/loss	Yield-to-maturity(%)	Comment
LEHMAN BROS HLDS INC	150,000	\$ 95.003	\$ 142,505.15	88.60	\$ 132,900.00	358.33	-9,705.43	12.50	In cash account		Int paid quarterly
MEDIUM TERM NTS		95.070	142,605.43						Next call on 05/23/2009		Call price \$ 100.00
DUE 23 MAY 2022 @ 10.750%									Moody's A2		S&P A
ISIN: US52517PE01											
DATED DATE 23 MAY 2007											

Municipal bonds

	Par	Unit cost	Adj. unit cost	Total cost	Adj. total cost	Market price	Market value	Accrued interest	Unrealized gain/loss	Yield-to-maturity(%)	Comment
NEW JERSEY ST EDL FACS AUTH RE	150,000	\$ 105.240	\$ 157,859.35	105.647	\$ 158,470.50	1,249.99	\$ 3,035.01	2.90	In cash account		Moody's A2
REV BDS 2004		103.624	155,435.49						S&P AA		
DUE 01 JUL 2011 @ 5.000%											
ISIN: US64605L0G67											
DATED DATE 15 JUL 2004											
NEW JERSEY ST TRANSN TR FD	150,000	107.400	161,099.35	109.404	164,106.00	1,662.49	5,706.07	2.62	In cash account		Moody's AAA
AUTH TRANSN SYS-SER C		105.600	158,399.93						S&P AAA		
DUE 15 JUN 2012 @ 5.250%											
ISIN: US6461357X55											
DATED DATE 30 MAR 2005											
NEW JERSEY ECONOMIC DEV AUTH R	100,000	107.190	107,189.85	107.384	107,384.00	2,513.88	1,373.39	3.61	In cash account		Next call on 09/01/2013
SCH FACS CONSTR REV BDS 2004		106.011	106,010.61						Call price \$ 100.00		Moody's A1
DUE 01 SEP 2014 @ 5.000%									S&P AA		
ISIN: US645916WU78											
DATED DATE 15 JAN 2004											
NEW JERSEY ST TRANSN TR REV FD	100,000	112.588	112,587.85	111.729	111,729.00	1,161.11	856.26	3.65	In cash account		Moody's A1
AUTH TRANSN SYS-SER B		110.873	110,872.74						S&P AA		
DUE 15 DEC 2015 @ 5.500%											
ISIN: US6461353S07											
DATED DATE 28 OCT 2004											
Total USD Municipal bonds			\$ 541,699.50	\$ 10,970.73	\$ 6,587.47						

LEHMAN BROTHERS

Fixed Income

Premier client account
831-44691

FREDERICK W TELLING
August 1 - August 31, 2008

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Convertibles	Par	Unit cost	Adj. unit cost	Adj. total cost	Market price	Market value	Accrued interest	Unrealized gain/loss	Yield-to-maturity (%)	Comment
LEHMAN BROS HLDS INC	350,000		\$ 100.001	\$ 350,005.15	74.449	\$ 260,572.41		N/A		In cash account
XLF BUFF RET ENH NTS DUE 02/22/2010		100.001								Moodys A2
DUE 22 FEB 2010										S&P A
ISIN: US5252M0DH75										
DATED DATE 20 FEB 2008										

Total Fixed Income

Market value (USD)	Unrealized gain (USD)
Accrued int. (USD)	
\$ 935,161.91	\$ 1,265.30
\$ 6,945.80	
\$ 942,107.71	

Alternative investments

The information reflected in this section is for informational purposes only and does not replace or supersede your Alternative Investment account statement. These positions may reflect the valuation as of a prior period and are derived from external sources. These positions are not held in custody by Lehman Brothers Inc. and are not subject to SIPC. Please also note that the totals may differ from the sum on individual components due to rounding.

Hedge fund limited partnerships	Total Subscriptions ^D	Total Redemptions ^E	Total Contributions ^M	Estimated Value	Excess of Net Contributions	Pending Cash ^F	Comments
LEHMAN BROTHERS DIVERSIFIED ARBITRAGE FUND II, L.P. CLASS B1	500,000.00		500,000.00	\$ 487,835.03	-12,164.97		Initial Subscription Date: 01 Mar 2008
Product Ref.: 9N368260/USD							
ACTIVITY	Effective Date	Amount	Value ^F	Pending Cash ^G	Notes		
Capital Statement Value	31 Jul 2008		487,835				
Current Estimated Value	31 Aug 2008		487,835				